

Senate Amendment 3510

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1 1 Amend House File 923, as amended, passed, and
1 2 reprinted by the House, as follows:
1 3 #1. Page 9, by inserting after line 4 the
1 4 following:
1 5 <Sec. _____. Section 427.3, Code 2007, is amended to
1 6 read as follows:
1 7 427.3 ABATEMENT OF TAXES OF CERTAIN EXEMPT
1 8 ENTITIES.
1 9 The board of supervisors may abate the taxes levied
1 10 against property acquired by gift or purchase by a
1 11 person or entity if the property acquired by gift or
1 12 purchase was transferred to the person or entity after
1 13 the deadline for filing for property tax exemption in
1 14 the year in which the property was transferred and the
1 15 property acquired by gift or purchase would have been
1 16 exempt under section 427.1, subsection 7, 8, or 9, if
1 17 the person or entity had been able to file for
1 18 exemption in a timely manner.
1 19 Sec. _____. REFUND OF PROPERTY TAXES.
1 20 Notwithstanding the deadline for filing a claim for
1 21 property tax exemption for property described in
1 22 section 427.1, subsection 8 or 9, and notwithstanding
1 23 any other provision to the contrary, the board of
1 24 supervisors of a county having a population based upon
1 25 the latest federal decennial census of more than
1 26 eighty-eight thousand but not more than ninety-five
1 27 thousand shall refund the property taxes paid, with
1 28 all interest, penalties, fees, and costs which were
1 29 due and payable in the fiscal year beginning July 1,
1 30 2002, and in the fiscal year beginning July 1, 2005,
1 31 on the land and buildings of an institution that
1 32 purchased property and that did not receive a property
1 33 tax exemption for the property due to the inability or
1 34 failure to file for the exemption. To receive the
1 35 refund provided for in this section, the institution
1 36 shall apply to the county board of supervisors by
1 37 October 1, 2007, and provide appropriate information
1 38 establishing that the land and buildings for which the
1 39 refund is sought were used by the institution for its
1 40 appropriate objectives during the fiscal year
1 41 beginning July 1, 2002, and during the fiscal year
1 42 beginning July 1, 2005. The refund allowed under this
1 43 section only applies to property taxes, with all
1 44 interest, penalties, fees, and costs, due and payable
1 45 in the fiscal year beginning July 1, 2002, and in the
1 46 fiscal year beginning July 1, 2005.
1 47 Sec. _____. IMMEDIATE EFFECTIVE DATE. The section
1 48 of this division of this Act, amending section 427.3,
1 49 being deemed of immediate importance, takes effect
1 50 upon enactment and applies retroactively to property
2 1 taxes due and payable in the fiscal year beginning
2 2 July 1, 2002, and in the fiscal year beginning July 1,
2 3 2005.>
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2 8 HF 923.702 82
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